

## MISSOURI

Law	Title X, Chapter 142, Motor Vehicle Fuel Tax.
Definitions	<p><b>Gasoline:</b> all products commonly sold as gasoline regardless of their classification or uses, and any liquid commonly used as a fuel in internal combustion engines subject to certain distillation standards, but not including liquefied gases. [Sec. 142.010(5)]</p> <p><b>Alternative fuel:</b> liquefied petroleum gas, natural gas, or electricity. [Sec. 142.362(1)]</p> <p><b>Special fuel:</b> includes liquefied petroleum gas and all other gases, liquids and substances used to propel motor vehicles, except gasoline as defined. [Sec. 142.362(9)]</p>
Tax Rate	17¢ per gallon [Secs. 142.025, -.372], or equivalent rate based on nearest power potential equal to one gallon of regular gasoline [Sec. 142.362(11)]
Tax Breaks	Fuel ethanol blends were taxed, by statute, at 2¢ below tax rate on all other motor fuels). [Sec. 142.027(3)] However, that tax break expired 6/30/96.
Exemptions	Auxiliary equipment using fuel tank as power source, farm use. [Sec. 142.404] Non-highway purposes. [12 CSR 10-7.250]
Gasohol	Termed "fuel ethanol blends."
Special Provisions	<p>Annual decal fee in lieu of tax for commercial motor vehicles powered by LP gas, natural gas, or electricity, as follows: \$75 for vehicles 18,000 lbs. GVW or less; \$100 for vehicles 18,001 - 36,000 lbs. GVW used in farm operations; \$150 for vehicles 18,001 - 36,000 lbs. GVW; \$250 for vehicles over 36,000 lbs. used in farm operations; and \$1000 for other vehicles over 36,000 lbs. [Sec. 142.366(1)]</p> <p>Temporary authorization for up to 15 days of travel available at \$8, in lieu of special fuels tax, for vehicles using LP gas, natural gas or electricity. Decal evidencing temporary tax payment evidenced</p>

by decal displayed on lower right corner of front windshield. [Sec. 142.366(2)]